Exhibit C

COMMON CLAIMS AGAINST DEFENDANTS

	Poulsen (SDNY)	UAT (S.D. Ohio)	City of Chandler (D. Ariz.)	State of Arizona (D. Ariz.)	Crown Cork (D. Ariz.)	ING (SDNY)	NYCERS (SDNY)	Parrett (D. Ariz.)	Pharos (S.D. Ohio)	Amedisys (M.D. La)	Lloyds (D. N.J.)	Metropolitan Life Ins. Co. (D. N.J.)	Houlihan (M.D. FL)	Mahoney (M.D. Fla.)
Fraud	Count 1 Count 2 Count 9	Counts 10, 15	Count 1	Count 1	Count 1	Count 2	Count 6	Count 1	Count 4					
Breach of Fiduciary Duty	Count 3	Counts 13-14	Count 27	Count 20	Count 20	Count 1	Count 4	Count 2		Count 3				
Negligence and Gross Negligence	Count 7 Count 8	Count 15	Count 32	Count 25	Count 22	Count 6	Count 8							
Negligent and Intentional Misrepresentation	Count 5 Count 6		Count 2	Count 2	Count 2	Count 5								
Civil Conspiracy	Count 4	Count 11												
Respondeat Superior Theory of Liability Asserted Against JPMorgan	X		X	X	X	X	X	X	X		X	X	X	X